

## ABSTRACT

A bonded SOI substrate having an active layer which is free from crystal defects is obtained by adding more than  $9 \times 10^{18}$  atoms/cm<sup>3</sup> of boron to a wafer for active layer (10). Since the boron concentration in the wafer for active layer is high, a silicon oxide film is formed at a high rate. Consequently, there can be obtained a Smart-Cut wafer with high throughput. Furthermore, damages to the active layer due to the ion implantation can be reduced, thereby improving the quality of the active layer.